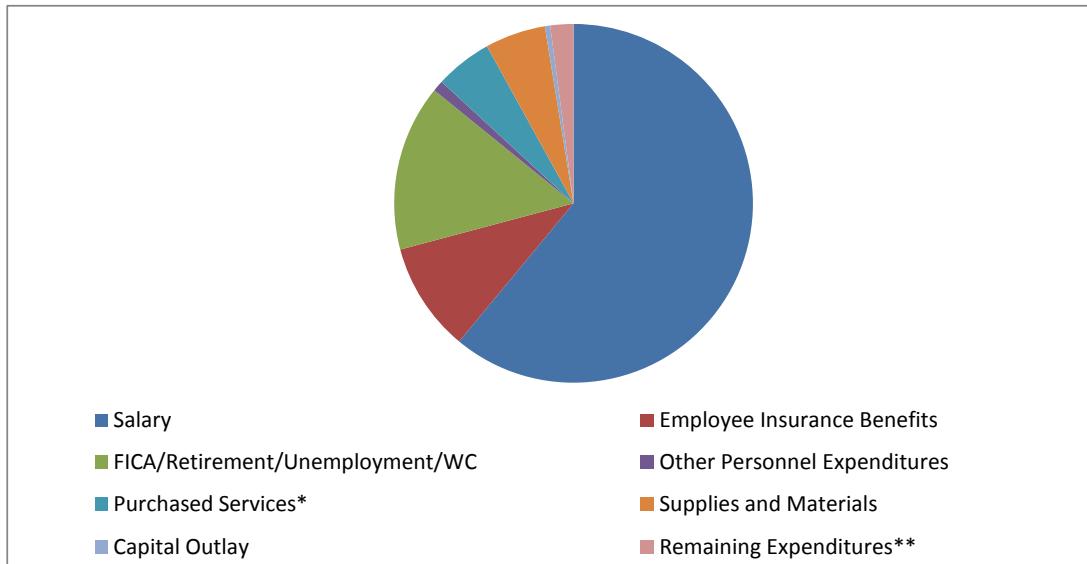


Exhibit N

Ann Arbor Public Schools (81010)
FY 2009 General Fund

**Budget Transparency Reporting:
Personnel Expenditures**



Personnel Expenditures

Salary (1xxx)	\$122,402,298	61.01%
Employee Insurance Benefits (21xx)	\$19,746,501	9.84%
FICA/Retirement/Unemployment/WC (28xx)	\$30,095,632	15.00%
Other Personnel Expenditures (22xx-24xx, 29xx)	\$1,994,133	0.99%
Total Personnel Expenditures	\$174,238,564	86.84%

Remaining Expenditures

Professional and Technical Purchased Services (31xx)	\$6,338,752	3.16%
Client/Pupil Transportation Purchased Services (33xx)	\$556,195	0.28%
Other Purchased Services (32xx, 34xx - 4xxx)	\$3,413,944	1.70%
Supplies and Materials (5xxx)	\$10,942,013	5.45%
Capital Outlay (6xxx)	\$970,920	0.48%
Other Expenditures (7xxx)	\$1,302,077	0.65%
Payments to Other Public School Districts (82xx)	\$0	0.00%
Fund Modifications (81xx)	\$2,872,820	1.43%
Other Transactions (83xx - 89xx)	\$0	0.00%
Total General Fund Expenditures	\$200,635,285	100.00%

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Other Expenditures is defined as object codes 7xxx, 81xx and 83xx-89xx.

Report based on district's 2009 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit accounts.

The personnel expenditure costs reported to the charts above are based on object codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: http://www.michigan.gov/documents/appendix_33974_7.pdf

Additional district financial information can be found on-line at www.michigan.gov/cepi.